

S. 1422. A bill to amend the Elementary and Secondary Education Act of 1965 to improve the quality of education and raise student achievement by strengthening accountability, raising standards for teachers, rewarding success, and providing better information to parents; to the Committee on Health, Education, Labor, and Pensions.

S. 1423. A bill to amend the Internal Revenue Code of 1986 to exclude from income \$40,000 of the salary of certain teachers who teach high-poverty schools; to the Committee on Finance.

By Mr. EDWARDS (for himself and Mrs. HUTCHISON):

S. 1424. A bill to amend the Internal Revenue Code of 1986 to provide the same tax treatment for special pay as for combat pay; to the Committee on Finance.

By Mr. SPECTER:

S. 1425. A bill to amend the Internal Revenue Code of 1986 to allow a 10 percent biotechnology investment tax credit and to reauthorize the Research and Development tax credit for ten years; to the Committee on Finance.

By Mr. HARKIN (for himself, Mr. DASCHLE, Mr. LEAHY, Mr. KERREY, Mr. CONRAD, and Mr. JOHNSON):

S. 1426. A bill to amend the Food Security Act of 1985 to promote the conservation of soil and related resources, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. THOMPSON:

S. 1427. A bill to authorize the Attorney General to appoint a special counsel to investigate or prosecute a person for a possible violation of criminal law when the Attorney General determines that the appointment of a special counsel is in the public interest; read the first time.

By Mr. HATCH (for himself, Mrs. FEINSTEIN, Mr. DEWINE, Mr. BIDEN, Mr. THURMOND, Mr. BOND, Mr. SMITH of Oregon, Mr. HELMS, Mr. REID, and Mr. BRYAN):

S. 1428. A bill to amend the Controlled Substances Act and the Controlled Substances Import and Export Act relating to the manufacture, traffic, import, and export of amphetamine and methamphetamine, and for other purposes; to the Committee on the Judiciary.

#### SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. LUGAR:

S. Res. 159. An original resolution authorizing expenditures by the Committee on Agriculture, Nutrition, and Forestry; from the Committee on Agriculture, Nutrition, and Forestry; to the Committee on Energy and Natural Resources.

By Mr. LOTT:

S. Res. 160. A resolution to restore enforcement of Rule 16.

By Mr. DASCHLE (for himself and Mr. LOTT):

S. Res. 161. A resolution to authorize the printing of "Memorial Tributes to John Fitzgerald Kennedy, Jr.;" considered and agreed to.

#### STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. COLLINS (for herself, Mr. DEWINE, and Mr. SMITH of Oregon):

S. 1412. A bill to amend the Internal Revenue Code of 1986 to limit the re-

porting requirements regarding higher education tuition and related expenses, and for other purposes; to the Committee on Finance.

#### HIGHER EDUCATION REPORTING RELIEF ACT

Ms. COLLINS. Mr. President, today I rise to introduce The Higher Education Reporting Relief Act of 1999, which will reduce the burdensome reporting requirements placed on educational institutions by the Hope Scholarship and Lifetime Learning Tax Credits. I am pleased to be joined by my principal cosponsor, Senator DEWINE, who has been a leader on this and many other education issues, and by one colleague Senator GORDON SMITH, who shares our concern for the reporting burden we are placing on our institutions of higher education.

When Congress created the Hope Scholarship and the Lifetime Learning Tax Credits, it unfortunately imposed a burdensome and costly reporting requirement on our universities, colleges and proprietary schools. If implemented, the regulations will require schools to provide the IRS with information on their students that is difficult to obtain, including the taxpayer identification number of the individual who will actually claim the tax credit generated by the student. In many cases, this individual will not be the student but rather his or her parent or parents.

In the words of the President of the University of Maine at Farmington:

At a time when we are working to increase access and to contain college costs, new government reporting requirements are working against us. We will need to add personnel, not in support of our educational functions but to comply with new IRS regulations. This is not sensible and it is definitely not in the interests of the people we are here to serve.

I think that her words say it very well.

Already, the University of Maine System has been forced to spend \$112,000 to meet the Hope Scholarship reporting requirement, and the most burdensome requirements have not yet become mandatory. In total, these reporting requirements are estimated to cost America's postsecondary educational institutions as much as \$125 million. This burden does not make sense.

Last year, by passing the Collins-DeWine amendment to the Internal Revenue Service Restructuring and Reform Act, the Senate eliminated one of the most difficult reporting requirements. Our amendment freed schools from the requirement to report financial aid received by a student from a third party and held them responsible for only informing the IRS about financial aid that a school actually administered. In addition, the conference report on the act recognized the problem faced by schools and deferred the implementation of full reporting requirements until the IRS had issued final guidelines. Since the final reporting requirements have not been issued, this

deferral remains in effect for tax year 1999.

The conference report further urged the IRS to modernize its computer systems to include the capacity to match a dependent student's taxpayer identification number with the return of the person claiming the student as a dependent. This is the true answer to this problem. Unfortunately, this has not yet been done. If this step is not taken, institutions of higher education will be required to provide this burdensome & costly information to the IRS—a very difficult process.

The legislation we introduce today will defer the implementation of the reporting requirements for three years—through tax year 2001. Further, it will require the IRS to upgrade its data processing systems along the lines recommended by the conference report. Today, as I mention, the IRS has not done this. The IRS will be required to make this change in time for processing tax returns for the year 2002. We have included this delay to give the IRS 2 years after it has been completed dealing with any data processing problems caused by the year 2000 problem.

The rationale for the Hope and the Lifetime Learning credits is to make postsecondary education more affordable and therefore more accessible. What Congress has given with one hand it has taken away in part with its regulatory hand. The cost of conforming to the regulatory requirements will inevitably result in increases in tuition, chipping away at the benefit of the tax credits. We need to correct this problem. The \$112,000 that the University of Maine has already been forced to spend to comply with the law clearly is going to be passed on to the students in increased tuitions.

Last year, Senator DEWINE and I introduced the Higher Education Reporting Relief Act that would have completely repealed the reporting requirements imposed on educational institutions. Because of the cost of that approach, we have reworked last year's bill in a way that will accomplish its most important objectives while substantially reducing its potential costs to the Treasury. Our legislation would still leave a reporting burden on the schools but a much more modest and reasonable one that takes into account who is best equipped to report the information that the IRS needs to administer the law.

I hope our colleagues will join us in supporting the Higher Education Reporting Relief Act of 1999.

I yield the reminder of my time to Senator DEWINE.

The PRESIDING OFFICER. The distinguished Senator from Ohio is recognized.

Mr. DEWINE. I am delighted to again join with my distinguished colleague from the State of Maine to try to give some relief to colleges and universities. As she has pointed out, this burden placed by Congress was unintended. I